



Trustees' Financial Summary

FY2015-16

Submit ID: 0599-06785672

32 Missoula County

0599 Frenchtown K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Susie Johnston **Phone #:** (406) 626-2703

(Signature)

(Date)

Chair, Board of Trustees: Debbie Lester

(Signature)

(Date)

County Superintendent Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	FACILITIES IMPROVEMENT ACCOUNT	LOCAL	320599002	
006	MEC - HS Improvement for Education	LOCAL	320599006	
007	Elem Box Tops for Education	LOCAL	320599007	
008	Inter/Elem Yearbook	LOCAL	320599008	
012	Basketball donations	LOCAL	320599012	
014	Prom RTB SUB grant	LOCAL	32059914	
015	Elem Spirit & Pride	LOCAL	320599015	
016	Flex	LOCAL	320599016	
020	Art Department Donation	LOCAL	320599020	
024	Band Donation	LOCAL	320599024	
026	Soccer Field Donations	LOCAL	320599026	
028	HS Spirit & Pride	LOCAL	320599028	
030	Destination Imagination	LOCAL	320599030	
033	MEC Solar Project required match	LOCAL	320599033	
034	MEC - JH Improvement for Education	LOCAL	320599034	
035	ESTEP Hope & Weber-Needy Children	LOCAL	320599035	
036	MEC - 5/6 Improvement for Education	LOCAL	320599036	
042	HIGH SCHOOL SENIOR PARTY DONATIONS	LOCAL	320599042	
044	School Play Donation	LOCAL	320599044	
047	HS Target donation	LOCAL	320599047	
048	JH/HS Library Fundraising	LOCAL	320599048	
049	Elem/Int Activities	LOCAL	320599049	
050	BONDURANT MEMORIAL	LOCAL	050	
051	Colt's Corral Winners Fund	LOCAL	320599051	
053	Elem Recycling	LOCAL	320599053	
054	2015-16 JH Donation from Bakken Group, Inc	LOCAL	320599054	
055	CCLC Town Pump foundation grant	LOCAL	320599055	
057	Science Palooza	LOCAL	320599057	
058	Dona Felstet Memorial-HS Art Supplies for Students	LOCAL	320599058	
059	Broncs Stampede	LOCAL	320599059	
061	United Way High School-Costco Match	LOCAL	320599061	
068	MEC Montana Library - Elem/Int	LOCAL	320599068	



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
069	2015-16 Fresh Fruit & Vegetable Program	LOCAL	320599069	
070	2014 School Wellness in Action	FEDERAL	3205992114SWIA	10.574
072	JH Cross Ctry Jersey Donation	LOCAL	320599072	
073	2013-14 SUB grant	LOCAL	320599073	
074	Athletics Facilities Rental	LOCAL	320599074	
075	JH Basketball Donation-Bagnell	LOCAL	320599075	
078	Elem Sp Ed Projects	LOCAL	320599078	
079	2014-15 ACT Grant	LOCAL	320599079	
081	Elem PE Fund	LOCAL	320599081	
082	JH Student Lunches	LOCAL	320599082	
083	Softball Dugouts/Improvements	LOCAL	320599083	
084	Whole Kids Foundation School Garden Grant	LOCAL	320599084	
085	CYR MEMORIAL	LOCAL	320599085	
087	Student Council	LOCAL	320599087	
090	Speed Connect/Wireless	LOCAL	320599090	
095	Technology Donations	LOCAL	320599095	
096	PTSA Reimbursements	LOCAL	320599096	
097	SAMHSA-Drug Free Communities	LOCAL	320599097	
098	Montana Medicaid	LOCAL	320599098	
099	Mental Health CSCT	LOCAL	320599099	
101	2015-16 SAMSHA Drug Free Communities	LOCAL	320599101	
102	PreETS Vocational Rehab Sp Ed Grant	STATE	320599102	
103	JH STEM Award from EYH Conference	LOCAL	320599103	
104	MEC HS	LOCAL	320599104	
105	Elem Target Take Charge	LOCAL	320599105	
106	Youth Serve Leadership Award	LOCAL	320599106	
107	2015-16 ACT Plus Writing Grant	STATE	320599107	
108	Ralph & Betty Thisted Education Award to UM	LOCAL	108	
145	Title II Part A	FEDERAL	320599145	84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3205991406	84.367
150	One Class at a Time	LOCAL	320599150	
303	Kiwanis Scholarship/AJ Memorial	LOCAL	320599303	



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
307	Key Club Scholarship	LOCAL	320599307	
308	Ray White Scholarship	LOCAL	320599308	
310	Muralt Scholarship	LOCAL	320599310	
315	Title I Improving Basic Programs	FEDERAL	320599315	84.010A
316	Title I Improving Basic Programs	FEDERAL	3205993106	84.010A
329	Jobs for Montana Graduates	STATE	3205992009	State
343	Vo Ed Family & Consumer Science	STATE	320599343	State
344	Vo Ed Family & Consumer Science	STATE	SC803202014	State
345	Vo Ed Family & Consumer Science	STATE	SC803202015	State
346	Vo Ed Family & Consumer Science	STATE	SC803202016	State
353	Vo Ed Tech Ed/Industrial Arts	STATE	320599353	State
356	Vo Ed Tech Ed/Industrial Arts	STATE	SC803212016	State
366	Vo Ed Business/Marketing	STATE	SC803072016	State
450	SB 348 School Safety	LOCAL	3205990450	
452	SB 213 School Safety	LOCAL	320599452	
715	21st Century Community Learning	FEDERAL	320599715	84.287
716	Title IV, Part B, 21st Century	FEDERAL	3205991716	84.287
776	IDEA Part B	FEDERAL	3205997716ALLO	84.027
796	IDEA Preschool	FEDERAL	3205997916	84.173A
810	Sorrel Springs Scholarship	LOCAL	320599810	
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	3205998106BG	84.048A
887	PTSA Scholarship	LOCAL	320599887	
897	FEA Scholarship	LOCAL	320599897	
898	MEC - K/4 Improvement for Education	LOCAL	320599898	
910	Budget Amendment			
911	Budget Amendment			
912	Budget Amendment			



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,086,894.49	99,707.85	394,296.20	24,779.20
02	Taxes Receivable - Real and Personal (120-149)	256,891.87	34,207.31	20,990.69	
03	Taxes Receivable - Protested (150-159)	3,050.74	365.78	197.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	10,300.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,357,137.10	134,280.94	415,484.66	24,779.20
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	10,393.00	245.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	10,393.00	245.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	259,942.61	34,573.09	21,188.46	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	198,681.18	352.92	179,200.00	213.44
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	888,120.31	99,109.93	215,096.20	24,565.76
52	TOTAL FUND BALANCE/EQUITY	1,086,801.49	99,462.85	394,296.20	24,779.20
53	TOTAL LIABILITIES AND FUND BALANCE	1,357,137.10	134,280.94	415,484.66	24,779.20



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4.21	308,356.58	343,303.87	12,241.40
02	Taxes Receivable - Real and Personal (120-149)	7,638.23			1,122.72
03	Taxes Receivable - Protested (150-159)	60.87			6.33
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			61,012.66	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,703.31	308,356.58	404,316.53	13,370.45
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			10,936.71	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			10,936.71	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7,699.10			1,129.05
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			55,006.40	
48	Fund Balance for Budget	4.21	308,356.58	338,373.42	12,241.40
52	TOTAL FUND BALANCE/EQUITY	4.21	308,356.58	393,379.82	12,241.40
53	TOTAL LIABILITIES AND FUND BALANCE	7,703.31	308,356.58	404,316.53	13,370.45



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,535.59			22,823.57
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,452.35			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	29,987.94			22,823.57
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	29,987.94			22,823.57
52	TOTAL FUND BALANCE/EQUITY	29,987.94			22,823.57
53	TOTAL LIABILITIES AND FUND BALANCE	29,987.94			22,823.57



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,046.96	203,277.50		105,001.37
02	Taxes Receivable - Real and Personal (120-149)	4,810.84			159,480.95
03	Taxes Receivable - Protested (150-159)	54.43			1,928.41
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,912.23	203,277.50		266,410.73
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,865.27			161,409.36
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		32,542.03		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,046.96	170,735.47		105,001.37
52	TOTAL FUND BALANCE/EQUITY	7,046.96	203,277.50		105,001.37
53	TOTAL LIABILITIES AND FUND BALANCE	11,912.23	203,277.50		266,410.73



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,245.48	239,860.62		
02	Taxes Receivable - Real and Personal (120-149)		61.96		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	74,245.48	239,922.58		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		61.96		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	66,997.00	207,854.08		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,248.48	32,006.54		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	74,245.48	239,860.62		
53	TOTAL LIABILITIES AND FUND BALANCE	74,245.48	239,922.58		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			699,646.55	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			26,955.30	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			726,601.85	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)			24,598.66	
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			280,928.46	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			280,928.46	
DEFERRED INFLOWS					
36	Deferred Inflows (680)			83,395.45	
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			386,876.60	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			386,876.60	
53	TOTAL LIABILITIES AND FUND BALANCE			751,200.51	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,702.74		136,004.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	34,702.74		136,004.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)	43,217.46			
45	Assets Held in Trusts	(8,514.72)		136,004.22	
52	TOTAL FUND BALANCE/EQUITY	34,702.74		136,004.22	
53	TOTAL LIABILITIES AND FUND BALANCE	34,702.74		136,004.22	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	135,191.43	179,749.49		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	135,191.43	179,749.49		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	134,100.25	179,749.49		
25	Other Current Liabilities (621-679)	1,091.18			
35	TOTAL LIABILITIES	135,191.43	179,749.49		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	135,191.43	179,749.49		



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32 Missoula County

0599 Frenchtown K-12 Schools

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

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0599 Frenchtown K-12 Schools

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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0599 Frenchtown K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	184,265.86	0.00
1111	District Levy - Real Property	1,572,296.31	1,528,423.25
1112	District Levy - Personal Property	7,887.03	221,708.90
1113	District Levy - Heavy Motor Vehicles	0.00	1,082.83
1114	District Levy - Pers Prop/Mobile Homes	15,121.69	37,325.10
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	69,732.70	65,145.90
1190	Penalties and Interest on Taxes	9,926.83	7,275.31
1510	Interest Earnings	3,314.35	6,245.82
1900	Other Revenue from Local Sources	2,243.35	4,035.53
3110	Direct State Aid	3,464,850.23	3,597,787.84
3111	Quality Educator	279,727.11	307,969.09
3112	At Risk Student	30,830.75	37,434.93
3113	Indian Education For All	25,438.80	26,183.52
3114	American Indian Achievement Gap	9,600.00	10,250.00
3115	State Spec Ed Allowable Cost Pymt to Districts	312,241.17	277,080.03
3116	Data For Achievement	18,705.00	25,080.00
3118	Natural Resource Development	24,691.09	40,087.67
3120	State Guaranteed Tax Base Aid	1,599,224.92	1,671,974.66
3444	State School Block Grant	568,182.45	568,182.45
3446	SB96 Block Grant Reimbursement	15,254.84	0.00
6100	Material Prior Period Revenue Adjustments	9,454.51	62,041.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,222,988.99	8,495,314.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
	1XX	Personal Services - Salaries		3,225,965.59	3,293,191.62
	2XX	Personal Services - Employee Benefits		434,922.60	442,078.64
	3XX	Purchased Professional and Technical Services		1,867.03	330.00
	4XX	Purchased Property Services		501.44	1,311.00
	5XX	Other Purchased Services		3,604.16	5,644.61
	6XX	Supplies and Materials		111,617.94	88,795.47
	7XX	Property and Equipment Acquisition		0.00	11,040.00
	810	Dues and Fees		1,949.50	1,548.55
21XX Support Services - Students					
	1XX	Personal Services - Salaries		218,552.95	236,161.06
	2XX	Personal Services - Employee Benefits		9,108.75	18,655.56



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			3XX Purchased Professional and Technical Services	13,387.50	19,155.00	
			5XX Other Purchased Services	2,348.32	1,519.14	
			6XX Supplies and Materials	4,798.48	2,657.54	
			810 Dues and Fees	79.00	0.00	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	3,100.00	3,740.00	
			2XX Personal Services - Employee Benefits	258.86	86.66	
			5XX Other Purchased Services	4,180.54	5,188.12	
			6XX Supplies and Materials	453.96	27,048.70	
			810 Dues and Fees	9,321.18	9,270.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	171,241.72	178,683.11	
			2XX Personal Services - Employee Benefits	16,488.26	14,733.07	
			4XX Purchased Property Services	0.00	42.98	
			5XX Other Purchased Services	877.56	334.00	
			6XX Supplies and Materials	38,299.57	29,170.33	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	104,100.98	110,894.14	
			2XX Personal Services - Employee Benefits	10,249.43	11,396.64	
			3XX Purchased Professional and Technical Services	14,105.96	21,594.50	
			5XX Other Purchased Services	11,480.62	8,502.65	
			6XX Supplies and Materials	1,106.83	1,320.11	
			810 Dues and Fees	5,732.00	10,180.00	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	408,904.78	425,538.72	
			2XX Personal Services - Employee Benefits	63,017.91	48,841.87	
			3XX Purchased Professional and Technical Services	2,184.12	1,182.00	
			4XX Purchased Property Services	800.00	856.00	
			5XX Other Purchased Services	10,879.37	10,165.69	
			6XX Supplies and Materials	14,038.86	13,292.22	
			7XX Property and Equipment Acquisition	0.00	21,141.00	
			810 Dues and Fees	1,839.00	2,705.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	224,395.05	260,316.19	
			2XX Personal Services - Employee Benefits	44,681.64	70,277.62	
			3XX Purchased Professional and Technical Services	15,251.35	29,662.50	
			4XX Purchased Property Services	3,747.50	3,617.05	
			5XX Other Purchased Services	88,072.12	79,179.10	
			6XX Supplies and Materials	109,237.24	172,909.40	
			810 Dues and Fees	2,018.81	1,169.00	
			8XX Other Expenditures	0.00	545.83	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	426,961.02	475,994.68
		2XX	Personal Services - Employee Benefits	84,505.23	91,298.56
		3XX	Purchased Professional and Technical Services	188.18	0.00
		4XX	Purchased Property Services	530,809.63	455,691.25
		5XX	Other Purchased Services	13,579.72	21,535.89
		6XX	Supplies and Materials	194,799.61	166,530.28
		810	Dues and Fees	2,518.00	3,617.00
		27XX Student Transportation Services			
		1XX	Personal Services - Salaries	132.50	612.39
		2XX	Personal Services - Employee Benefits	44.51	52.47
		4XX	Purchased Property Services	91.87	0.00
		5XX	Other Purchased Services	0.00	120.42
		6XX	Supplies and Materials	214.44	7,211.96
		4XXX Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	75,453.08	18,760.09
210	Non-Federal Alternative Education				
		1XXX Instruction			
		1XX	Personal Services - Salaries	20,492.56	21,738.17
		2XX	Personal Services - Employee Benefits	4,698.16	3,750.47
		5XX	Other Purchased Services	6.00	6.00
		6XX	Supplies and Materials	266.79	100.33
280	Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	298,977.75	280,408.72
		2XX	Personal Services - Employee Benefits	96,507.50	67,990.72
		3XX	Purchased Professional and Technical Services	133.00	4,950.00
		5XX	Other Purchased Services	2,065.83	858.33
		6XX	Supplies and Materials	12,970.71	20,630.65
		810	Dues and Fees	522.00	253.45
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	170,653.22	193,185.25
		2XX	Personal Services - Employee Benefits	14,888.84	22,042.62
		3XX	Purchased Professional and Technical Services	26,148.00	27,466.50
		5XX	Other Purchased Services	75.00	41.35
		6XX	Supplies and Materials	4,069.49	5,505.25
		810	Dues and Fees	174.00	174.00
		221X Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	1,746.36
		6XX	Supplies and Materials	102.25	328.70
		810	Dues and Fees	1,018.46	1,030.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	25XX Support Services - Business					
			6XX Supplies and Materials	979.38	2,735.69	
	27XX Student Transportation Services					
			6XX Supplies and Materials	0.00	129.87	
	316 Data For Achievement					
	25XX Support Services - Business					
			6XX Supplies and Materials	18,705.00	25,080.00	
	360 State Gifted & Talented Reimbursement					
	1XXX Instruction					
			1XX Personal Services - Salaries	337.24	1,644.75	
			2XX Personal Services - Employee Benefits	11.85	9.04	
			5XX Other Purchased Services	440.71	30.00	
			6XX Supplies and Materials	974.90	83.00	
			810 Dues and Fees	0.00	195.00	
	221X Improvement of Instruction Services					
			5XX Other Purchased Services	565.00	0.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
			1XX Personal Services - Salaries	24,529.25	26,030.00	
			2XX Personal Services - Employee Benefits	0.45	153.52	
	221X Improvement of Instruction Services					
			6XX Supplies and Materials	859.10	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	221,526.15	242,775.28	
			2XX Personal Services - Employee Benefits	34,273.30	35,590.74	
			4XX Purchased Property Services	258.00	710.88	
			6XX Supplies and Materials	18,254.79	15,300.29	
			810 Dues and Fees	110.00	165.00	
	420 Title I, Part A, Improving Basic Programs					
	1XXX Instruction					
			1XX Personal Services - Salaries	1,028.93	0.00	
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits	55.12	0.00	
	221X Improvement of Instruction Services					
			5XX Other Purchased Services	776.12	0.00	
	434 Title IV, Part B, 21st Century Community Learning Centers					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits	463.91	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	465	Federal Miscellaneous Grants from OPI				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1.68	0.00	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	50,454.01	52,832.50	
			2XX Personal Services - Employee Benefits	866.51	1,105.23	
			5XX Other Purchased Services	4,581.26	9,660.03	
			6XX Supplies and Materials	2,133.65	2,828.70	
			810 Dues and Fees	2,475.00	3,225.50	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	209,295.48	221,669.18	
			2XX Personal Services - Employee Benefits	3,531.58	4,144.55	
			3XX Purchased Professional and Technical Services	14,668.50	12,467.30	
			4XX Purchased Property Services	3,726.20	334.96	
			5XX Other Purchased Services	35,154.33	11,978.79	
			6XX Supplies and Materials	65,662.78	58,308.03	
			7XX Property and Equipment Acquisition	0.00	21,510.00	
			810 Dues and Fees	4,123.98	5,218.00	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	4,008.98	330.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	60,564.72	46,234.75	
			2XX Personal Services - Employee Benefits	10,872.46	7,182.92	
			3XX Purchased Professional and Technical Services	27.00	0.00	
			4XX Purchased Property Services	10,283.29	7,693.50	
			5XX Other Purchased Services	156.91	0.00	
			6XX Supplies and Materials	1,640.82	0.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	20,334.73	0.00	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	0.00	17,689.35	
911	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	0.00	9,322.45	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>8,220,548.90</u>	<u>8,433,673.05</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						1,123,401.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,495,314.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,433,673.05 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	198,681.18	Less Last Year	296,923.18	(4b)		-98,242.00
						-98,242.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,086,801.49 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	29,665.69	0.00
1111	District Levy - Real Property	225,781.07	230,080.97
1112	District Levy - Personal Property	1,225.34	34,315.00
1113	District Levy - Heavy Motor Vehicles	0.00	158.08
1114	District Levy - Pers Prop/Mobile Homes	2,708.96	5,358.04
1190	Penalties and Interest on Taxes	1,282.62	1,033.32
1510	Interest Earnings	189.21	247.25
2220	County On-Schedule Trans Reimb	113,707.73	117,579.05
3210	State On-Schedule Trans Reimb	113,707.75	117,579.06
3444	State School Block Grant	15,214.38	15,214.38
3446	SB96 Block Grant Reimbursement	1,821.34	0.00
6100	Material Prior Period Revenue Adjustments	130.00	55.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		505,434.09	521,620.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	51,714.07	58,652.27	
			2XX Personal Services - Employee Benefits	5,245.36	4,820.24	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	19,806.89	22,843.51	
			2XX Personal Services - Employee Benefits	2,543.64	3,239.20	
			4XX Purchased Property Services	0.00	120.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	6,086.02	6,621.90	
			2XX Personal Services - Employee Benefits	1,174.00	1,329.58	
			4XX Purchased Property Services	9,617.74	9,028.21	
			6XX Supplies and Materials	120.00	11.78	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	238,731.55	253,362.79	
			2XX Personal Services - Employee Benefits	24,127.25	22,435.92	
			3XX Purchased Professional and Technical Services	2,871.00	3,376.35	
			4XX Purchased Property Services	2,286.63	7,714.56	
			5XX Other Purchased Services	19,203.91	20,542.18	
			6XX Supplies and Materials	62,277.26	60,638.55	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10		
PRC	Program	Function	Object		2015 Value	2016 Value	
	280 Special Education - Local and State						
	21XX Support Services - Students						
			1XX Personal Services - Salaries		0.00	5,451.95	
			2XX Personal Services - Employee Benefits		0.00	2,617.09	
	26XX Operation and Maintenance of Plant Services						
			4XX Purchased Property Services		815.33	770.41	
	27XX Student Transportation Services						
			1XX Personal Services - Salaries		24,493.56	28,125.44	
			2XX Personal Services - Employee Benefits		2,083.15	2,453.02	
			3XX Purchased Professional and Technical Services		25.50	0.00	
			5XX Other Purchased Services		1,975.00	2,395.00	
			6XX Supplies and Materials		3,818.38	3,430.37	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>479,016.24</u>	<u>519,980.32</u>	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance						98,845.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						521,620.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						519,980.32 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	352.92	Less Last Year	1,375.78 (4b)	-1,022.86	
						-1,022.86 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						99,462.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	21,476.20	0.00
1111	District Levy - Real Property	171,292.77	169,252.61
1112	District Levy - Personal Property	1,007.29	24,745.11
1113	District Levy - Heavy Motor Vehicles	0.00	116.21
1114	District Levy - Pers Prop/Mobile Homes	2,000.74	3,995.76
1190	Penalties and Interest on Taxes	966.42	723.55
1510	Interest Earnings	884.13	1,767.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		197,627.55	200,601.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX Supplies and Materials	0.00	171.00	
			7XX Property and Equipment Acquisition	0.00	355,200.00	
450	SB 348	School Safety				
		998	School Safety Transfers to Building Reserve Fund			
			61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	60,000.00	0.00	
452	SB 213	School Safety				
		998	School Safety Transfers to Building Reserve Fund			
			61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	0.00	50,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,000.00	405,371.00	



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Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					419,866.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					200,601.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					405,371.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	179,200.00	Less Last Year	0.00	(4b)	179,200.00	
					179,200.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					394,296.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1611 National School Lunch Program		165,268.65	156,610.91
	1612 School Breakfast Program		17,387.71	13,486.85
	1632 Daily Adult Sales		14,691.25	23,352.65
	1634 Daily Ala Carte Sales		49,941.87	41,273.05
	1900 Other Revenue from Local Sources		0.00	201.90
	3220 State Food Services Match		0.00	1,916.00
	4550 Federal Child Nutrition		287,708.70	329,482.29
	6100 Material Prior Period Revenue Adjustments		221.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>535,219.19</u>	<u>566,323.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	141,632.61	157,012.06
			2XX Personal Services - Employee Benefits	47,680.53	51,878.53
			4XX Purchased Property Services	1,500.00	2,453.70
			5XX Other Purchased Services	641.69	863.00
			6XX Supplies and Materials	334,258.99	342,360.58
			810 Dues and Fees	330.00	1,822.23
069	2015-16 Fresh Fruit & Vegetable Program				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	4,606.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>526,043.82</u>	<u>560,996.49</u>



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0599 Frenchtown K-12 Schools

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					24,858.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					566,323.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					560,996.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	213.44	Less Last Year	5,620.00	(4b)	-5,406.56	
					-5,406.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,779.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	9,043.64	0.00
1111	District Levy - Real Property	71,754.55	87,437.45
1112	District Levy - Personal Property	38.02	12,482.23
1113	District Levy - Heavy Motor Vehicles	0.00	60.33
1114	District Levy - Pers Prop/Mobile Homes	119.36	1,874.79
1190	Penalties and Interest on Taxes	189.56	323.10
1510	Interest Earnings	23.56	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-28.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>81,168.69</u>	<u>102,149.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			5XX Other Purchased Services	2,380.00	0.00
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	85,826.25	83,273.09
			2XX Personal Services - Employee Benefits	369.09	10,280.48
21XX Support Services - Students					
			1XX Personal Services - Salaries	0.00	3,920.17
			2XX Personal Services - Employee Benefits	0.00	2,835.64
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>88,575.39</u>	<u>100,309.38</u>



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Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance						-1,835.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						102,149.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,309.38 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4.21 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		650.28	1,361.10
	2240 County Retirement Distribution		1,205,559.65	1,003,600.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,206,209.93	1,004,961.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	559,043.31	578,813.89
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	35,315.34	38,356.60
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	497.80	605.15
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	27,768.44	29,381.10
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	19,981.06	21,331.65
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	67,964.77	72,598.65
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	34,929.78	43,329.56
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	65,057.42	71,057.65
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	33,951.70	37,523.86
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,238.05	3,560.55
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	59,528.37	62,750.54
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	27,524.90	31,533.76
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,171.65	3,376.45
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5.55	59.29



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	49.21	296.49
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6.43	0.00
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,666.42	8,118.49
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	14,364.18	25,360.33
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	14,369.89	14,536.99
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	7,597.62	8,787.50
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	32,316.12	34,276.98
	860 Community Drug Free Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	83.22
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	29,001.16	28,665.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,042,349.17</u>	<u>1,114,404.52</u>



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0599 Frenchtown K-12 Schools

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					417,799.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,004,961.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,114,404.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					308,356.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
006	MEC - HS Improvement for Education	
	1900 Other Revenue from Local Sources	1,500.00
007	Elem Box Tops for Education	
	1900 Other Revenue from Local Sources	1,165.00
008	Inter/Elem Yearbook	
	1900 Other Revenue from Local Sources	4,161.50
012	Basketball donations	
	1900 Other Revenue from Local Sources	6,349.99
014	Prom RTB SUB grant	
	6100 Material Prior Period Revenue Adjustments	-250.00
024	Band Donation	
	1900 Other Revenue from Local Sources	500.00
028	HS Spirit & Pride	
	1900 Other Revenue from Local Sources	2,356.59
030	Destination Imagination	
	1900 Other Revenue from Local Sources	412.67
033	MEC Solar Project required match	
	1900 Other Revenue from Local Sources	7,500.00
034	MEC - JH Improvement for Education	
	1900 Other Revenue from Local Sources	1,500.00
035	ESTEP Hope & Weber-Needy Children	
	1900 Other Revenue from Local Sources	6.05
036	MEC - 5/6 Improvement for Education	
	1900 Other Revenue from Local Sources	1,500.00
044	School Play Donation	
	1920 Contributions/Donations from Private Sources	450.00
047	HS Target donation	
	1900 Other Revenue from Local Sources	202.83
048	JH/HS Library Fundraising	
	1900 Other Revenue from Local Sources	50.00
053	Elem Recycling	
	1900 Other Revenue from Local Sources	339.37
054	2015-16 JH Donation from Bakken Group, Inc	
	1900 Other Revenue from Local Sources	250.00
057	Science Palooza	
	1900 Other Revenue from Local Sources	4,140.00
059	Broncs Stampede	
	1900 Other Revenue from Local Sources	550.00



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061 United Way High School-Costco Match		
1900 Other Revenue from Local Sources		616.68
068 MEC Montana Library - Elem/Int		
1900 Other Revenue from Local Sources		200.91
070 2014 School Wellness in Action		
6100 Material Prior Period Revenue Adjustments		950.00
073 2013-14 SUB grant		
1900 Other Revenue from Local Sources		250.00
074 Athletics Facilities Rental		
1910 Rentals		1,750.00
075 JH Basketball Donation-Bagnell		
1900 Other Revenue from Local Sources		1,700.00
078 Elem Sp Ed Projects		
1900 Other Revenue from Local Sources		573.14
079 2014-15 ACT Grant		
6100 Material Prior Period Revenue Adjustments		20.00
081 Elem PE Fund		
1900 Other Revenue from Local Sources		2,007.25
082 JH Student Lunches		
1910 Rentals		50.00
083 Softball Dugouts/Improvements		
1900 Other Revenue from Local Sources		1,500.00
084 Whole Kids Foundation School Garden Grant		
1900 Other Revenue from Local Sources		2,000.00
090 Speed Connect/Wireless		
1900 Other Revenue from Local Sources		22,384.84
095 Technology Donations		
1900 Other Revenue from Local Sources		180.00
096 PTSA Reimbursements		
1900 Other Revenue from Local Sources		10,000.00
097 SAMHSA-Drug Free Communities		
1900 Other Revenue from Local Sources		7,370.52
098 Montana Medicaid		
3354 Medicaid - Speech Therapy		69,652.28
099 Mental Health CSCT		
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)		592,895.19
101 2015-16 SAMSHA Drug Free Communities		
1900 Other Revenue from Local Sources		19,298.66
102 PreETS Vocational Rehab Sp Ed Grant		
4740 Pre-Employment Transition Services (DPHHS)		26,250.00
103 JH STEM Award from EYH Conference		
3290 State - Other State Grants		1,000.00
104 MEC HS		
1900 Other Revenue from Local Sources		5,000.00



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105 Elem Target Take Charge		
1900 Other Revenue from Local Sources		696.91
106 Youth Serve Leadership Award		
1900 Other Revenue from Local Sources		150.00
107 2015-16 ACT Plus Writing Grant		
4710 GEAR UP		1,338.00
145 Title II Part A		
1900 Other Revenue from Local Sources		176.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund		121.12
6100 Material Prior Period Revenue Adjustments		4,171.51
146 Title II, Part A, Teacher/Principal Train/Recruit		
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund		43,033.00
150 One Class at a Time		
1900 Other Revenue from Local Sources		250.00
315 Title I Improving Basic Programs		
4200 Title I, Part A, Improving Basic Programs		7,210.68
6100 Material Prior Period Revenue Adjustments		2,800.00
316 Title I Improving Basic Programs		
4200 Title I, Part A, Improving Basic Programs		289,987.00
329 Jobs for Montana Graduates		
1900 Other Revenue from Local Sources		96.23
3290 State - Other State Grants		5,000.00
346 Vo Ed Family & Consumer Science		
3900 State Career & Technical Ed Entitlement		5,721.00
6100 Material Prior Period Revenue Adjustments		34.80
356 Vo Ed Tech Ed/Industrial Arts		
3900 State Career & Technical Ed Entitlement		5,582.00
366 Vo Ed Business/Marketing		
3900 State Career & Technical Ed Entitlement		3,420.00
715 21st Century Community Learning		
6100 Material Prior Period Revenue Adjustments		2,592.96
716 Title IV, Part B, 21st Century		
4340 Title IV, Part B, 21st Century Community Learning Centers		122,507.00
776 IDEA Part B		
4560 IDEA, Part B, Children with Disabilities		218,686.00
796 IDEA Preschool		
4570 IDEA Preschool		8,725.00
826 Vo Ed Carl Perkins Basic Grant		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant		13,001.00
898 MEC - K/4 Improvement for Education		
1900 Other Revenue from Local Sources		1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u><u>1,535,133.68</u></u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2015 Value	2016 Value
002	FACILITIES IMPROVEMENT ACCOUNT				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		2,971.50
			002 Subtotal		<u>2,971.50</u>
006	MEC - HS Improvement for Education				
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			6XX Supplies and Materials		224.98
			006 Subtotal		<u>224.98</u>
007	Elem Box Tops for Education				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		327.76
		21XX Support Services - Students			
			6XX Supplies and Materials		75.91
			007 Subtotal		<u>403.67</u>
008	Inter/Elem Yearbook				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		3,162.50
			008 Subtotal		<u>3,162.50</u>
012	Basketball donations				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			7XX Property and Equipment Acquisition		6,349.99
			012 Subtotal		<u>6,349.99</u>
015	Elem Spirit & Pride				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		53.00
			6XX Supplies and Materials		363.58
		21XX Support Services - Students			
			6XX Supplies and Materials		183.50
			015 Subtotal		<u>600.08</u>
016	Flex				
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits		1,628.48
			016 Subtotal		<u>1,628.48</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2015 Value	2016 Value
020	Art Department Donation					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			250.00
			020 Subtotal			250.00
028	HS Spirit & Pride					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			89.95
			6XX Supplies and Materials			15.00
	21XX Support Services - Students					
			6XX Supplies and Materials			28.95
			028 Subtotal			133.90
030	Destination Imagination					
	360 State Gifted & Talented Reimbursement					
	1XXX Instruction					
			5XX Other Purchased Services			254.66
			030 Subtotal			254.66
035	ESTEP Hope & Weber-Needy Children					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			810 Dues and Fees			249.30
			035 Subtotal			249.30
036	MEC - 5/6 Improvement for Education					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			550.00
			6XX Supplies and Materials			449.46
	222X Educational Media Services					
			6XX Supplies and Materials			100.00
	25XX Support Services - Business					
			6XX Supplies and Materials			224.98
			036 Subtotal			1,324.44
042	HIGH SCHOOL SENIOR PARTY DONATIONS					
	1XX Regular Education Programs - Elementary/Secondary					
	21XX Support Services - Students					
			6XX Supplies and Materials			332.00
	27XX Student Transportation Services					
			1XX Personal Services - Salaries			86.25
			2XX Personal Services - Employee Benefits			6.48
			042 Subtotal			424.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
044	School Play Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			5XX Other Purchased Services		350.00
			8XX Other Expenditures		100.00
			044 Subtotal		<u>450.00</u>
049	Elem/Int Activities				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		391.14
			049 Subtotal		<u>391.14</u>
051	Colt's Corral Winners Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		13.48
			051 Subtotal		<u>13.48</u>
055	CCLC Town Pump foundation grant				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			6XX Supplies and Materials		108.46
			810 Dues and Fees		225.00
			055 Subtotal		<u>333.46</u>
057	Science Palooza				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		300.00
			6XX Supplies and Materials		2,459.45
			810 Dues and Fees		450.00
			057 Subtotal		<u>3,209.45</u>
059	Broncs Stampede				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		996.40
			059 Subtotal		<u>996.40</u>
070	2014 School Wellness in Action				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			6XX Supplies and Materials		120.04
			070 Subtotal		<u>120.04</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2015 Value	2016 Value
072	JH Cross Ctry Jersey Donation					
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			6XX Supplies and Materials			725.00
				072 Subtotal		<u>725.00</u>
074	Athletics Facilities Rental					
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			5XX Other Purchased Services			1,500.00
				074 Subtotal		<u>1,500.00</u>
075	JH Basketball Donation-Bagnell					
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			6XX Supplies and Materials			2,250.00
				075 Subtotal		<u>2,250.00</u>
081	Elem PE Fund					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials			2,007.25
				081 Subtotal		<u>2,007.25</u>
083	Softball Dugouts/Improvements					
	1XX Regular Education Programs - Elementary/Secondary					
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition			8,012.98
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			6XX Supplies and Materials			3,486.82
				083 Subtotal		<u>11,499.80</u>
084	Whole Kids Foundation School Garden Grant					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials			1,699.99
				084 Subtotal		<u>1,699.99</u>
090	Speed Connect/Wireless					
	1XX Regular Education Programs - Elementary/Secondary					
		25XX Support Services - Business				
			6XX Supplies and Materials			13,663.00
	280 Special Education - Local and State					
		25XX Support Services - Business				
			6XX Supplies and Materials			1,618.96
				090 Subtotal		<u>15,281.96</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2015 Value	2016 Value
096	PTSA Reimbursements					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			7XX Property and Equipment Acquisition			10,000.00
			096 Subtotal			10,000.00
097	SAMHSA-Drug Free Communities					
	860 Community Drug Free Programs					
	33XX Community Services					
			1XX Personal Services - Salaries			4,530.00
			2XX Personal Services - Employee Benefits			1,682.19
			097 Subtotal			6,212.19
098	Montana Medicaid					
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries			22,717.80
			3XX Purchased Professional and Technical Services			7,197.29
			098 Subtotal			29,915.09
099	Mental Health CSCT					
	280 Special Education - Local and State					
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives			603,532.32
			099 Subtotal			603,532.32
101	2015-16 SAMSHA Drug Free Communities					
	860 Community Drug Free Programs					
	33XX Community Services					
			1XX Personal Services - Salaries			16,125.00
			2XX Personal Services - Employee Benefits			216.65
			101 Subtotal			16,341.65
102	PreETS Vocational Rehab Sp Ed Grant					
	329 State Miscellaneous Grants					
	1XXX Instruction					
			1XX Personal Services - Salaries			660.63
			2XX Personal Services - Employee Benefits			11.73
			5XX Other Purchased Services			192.46
			6XX Supplies and Materials			409.76
			810 Dues and Fees			300.00
	221X Improvement of Instruction Services					
			5XX Other Purchased Services			138.00
			102 Subtotal			1,712.58



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2015 Value	2016 Value
106	Youth Serve Leadership Award					
	8XX Community Services Programs					
		33XX Community Services				
			6XX Supplies and Materials			150.00
				106 Subtotal		150.00
107	2015-16 ACT Plus Writing Grant					
	329 State Miscellaneous Grants					
		21XX Support Services - Students				
			6XX Supplies and Materials			1,337.45
				107 Subtotal		1,337.45
145	Title II Part A					
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund					
		1XXX Instruction				
			1XX Personal Services - Salaries			103.77
				145 Subtotal		103.77
146	Title II, Part A, Teacher/Principal Train/Recruit					
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund					
		1XXX Instruction				
			1XX Personal Services - Salaries			31,707.27
			2XX Personal Services - Employee Benefits			9,128.73
		221X Improvement of Instruction Services				
			5XX Other Purchased Services			2,197.00
				146 Subtotal		43,033.00
150	One Class at a Time					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials			250.00
				150 Subtotal		250.00
315	Title I Improving Basic Programs					
	420 Title I, Part A, Improving Basic Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries			4,536.26
			2XX Personal Services - Employee Benefits			718.24
			6XX Supplies and Materials			1,566.80
		221X Improvement of Instruction Services				
			5XX Other Purchased Services			1,000.00
		25XX Support Services - Business				
			6XX Supplies and Materials			396.88
				315 Subtotal		8,218.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
316	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		186,635.60
			2XX Personal Services - Employee Benefits		53,739.84
			3XX Purchased Professional and Technical Services		280.00
			6XX Supplies and Materials		35,422.75
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		13,908.57
			316 Subtotal		<u>289,986.76</u>
329	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		1XXX	Instruction		
			5XX Other Purchased Services		2,372.89
			6XX Supplies and Materials		2,612.91
			810 Dues and Fees		145.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		23.00
			329 Subtotal		<u>5,153.80</u>
344	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction		
			5XX Other Purchased Services		1,792.19
			6XX Supplies and Materials		703.59
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		487.20
			344 Subtotal		<u>2,982.98</u>
345	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction		
			5XX Other Purchased Services		94.63
			345 Subtotal		<u>94.63</u>
356	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction		
			810 Dues and Fees		101.00
			356 Subtotal		<u>101.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2015 Value	2016 Value
366	Vo Ed Business/Marketing					
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			7XX	Property and Equipment Acquisition		301.00
				366 Subtotal		<u>301.00</u>
716	Title IV, Part B, 21st Century					
	434	Title IV, Part B, 21st Century Community Learning Centers				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		60,935.75
			2XX	Personal Services - Employee Benefits		15,063.02
			5XX	Other Purchased Services		4,418.32
			6XX	Supplies and Materials		20,069.30
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		819.92
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries		3,909.63
			2XX	Personal Services - Employee Benefits		636.04
		25XX	Support Services - Business			
			6XX	Supplies and Materials		13,113.67
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries		3,015.71
			2XX	Personal Services - Employee Benefits		525.64
				716 Subtotal		<u>122,507.00</u>
776	IDEA Part B					
	456	IDEA, Part B, Children with Disabilities				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		187,335.81
			2XX	Personal Services - Employee Benefits		31,350.19
				776 Subtotal		<u>218,686.00</u>
796	IDEA Preschool					
	457	IDEA Preschool				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		7,412.64
			2XX	Personal Services - Employee Benefits		1,312.36
				796 Subtotal		<u>8,725.00</u>
826	Vo Ed Carl Perkins Basic Grant					
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction			
			5XX	Other Purchased Services		933.18
			6XX	Supplies and Materials		4,884.89
			7XX	Property and Equipment Acquisition		6,623.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees		560.00
			826 Subtotal		<u>13,001.07</u>
898	MEC - K/4 Improvement for Education				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		400.00
			6XX Supplies and Materials		256.84
	222X Educational Media Services				
			6XX Supplies and Materials		100.00
	25XX Support Services - Business				
			6XX Supplies and Materials		484.97
			898 Subtotal		<u><u>1,241.81</u></u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>1,442,043.48</u></u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					294,560.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,535,133.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,442,043.48 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	55,006.40	Less Last Year	49,276.92 (4b)	5,729.48
					5,729.48 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					393,379.82 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
002 FACILITIES IMPROVEMENT ACCOUNT	0.00	2,971.50	-2,971.50
006 MEC - HS Improvement for Education	1,500.00	224.98	1,275.02
007 Elem Box Tops for Education	1,165.00	403.67	761.33
008 Inter/Elem Yearbook	4,161.50	3,162.50	999.00
012 Basketball donations	6,349.99	6,349.99	0.00
014 Prom RTB SUB grant	-250.00	0.00	-250.00
015 Elem Spirit & Pride	0.00	600.08	-600.08
016 Flex	0.00	1,628.48	-1,628.48
020 Art Department Donation	0.00	250.00	-250.00
024 Band Donation	500.00	0.00	500.00
028 HS Spirit & Pride	2,356.59	133.90	2,222.69
030 Destination Imagination	412.67	254.66	158.01



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
033 MEC Solar Project required match	7,500.00	0.00	7,500.00
034 MEC - JH Improvement for Education	1,500.00	0.00	1,500.00
035 ESTEP Hope & Weber-Needy Children	6.05	249.30	-243.25
036 MEC - 5/6 Improvement for Education	1,500.00	1,324.44	175.56
042 HIGH SCHOOL SENIOR PARTY DONATIONS	0.00	424.73	-424.73
044 School Play Donation	450.00	450.00	0.00
047 HS Target donation	202.83	0.00	202.83
048 JH/HS Library Fundraising	50.00	0.00	50.00
049 Elem/Int Activities	0.00	391.14	-391.14
051 Colt's Corral Winners Fund	0.00	13.48	-13.48
053 Elem Recycling	339.37	0.00	339.37
054 2015-16 JH Donation from Bakken Group, Inc	250.00	0.00	250.00
055 CCLC Town Pump foundation grant	0.00	333.46	-333.46
057 Science Palooza	4,140.00	3,209.45	930.55
059 Broncs Stampede	550.00	996.40	-446.40
061 United Way High School-Costco Match	616.68	0.00	616.68
068 MEC Montana Library - Elem/Int	200.91	0.00	200.91
070 2014 School Wellness in Action	950.00	120.04	829.96
072 JH Cross Ctry Jersey Donation	0.00	725.00	-725.00
073 2013-14 SUB grant	250.00	0.00	250.00
074 Athletics Facilities Rental	1,750.00	1,500.00	250.00
075 JH Basketball Donation-Bagnell	1,700.00	2,250.00	-550.00
078 Elem Sp Ed Projects	573.14	0.00	573.14
079 2014-15 ACT Grant	20.00	0.00	20.00
081 Elem PE Fund	2,007.25	2,007.25	0.00
082 JH Student Lunches	50.00	0.00	50.00
083 Softball Dugouts/Improvements	1,500.00	11,499.80	-9,999.80
084 Whole Kids Foundation School Garden Grant	2,000.00	1,699.99	300.01
090 Speed Connect/Wireless	22,384.84	15,281.96	7,102.88
095 Technology Donations	180.00	0.00	180.00
096 PTSA Reimbursements	10,000.00	10,000.00	0.00
097 SAMHSA-Drug Free Communities	7,370.52	6,212.19	1,158.33
098 Montana Medicaid	69,652.28	29,915.09	39,737.19
099 Mental Health CSCT	592,895.19	603,532.32	-10,637.13
101 2015-16 SAMSHA Drug Free Communities	19,298.66	16,341.65	2,957.01
102 PreETS Vocational Rehab Sp Ed Grant	26,250.00	1,712.58	24,537.42
103 JH STEM Award from EYH Conference	1,000.00	0.00	1,000.00
104 MEC HS	5,000.00	0.00	5,000.00
105 Elem Target Take Charge	696.91	0.00	696.91
106 Youth Serve Leadership Award	150.00	150.00	0.00
107 2015-16 ACT Plus Writing Grant	1,338.00	1,337.45	0.55
145 Title II Part A	4,468.63	103.77	4,364.86



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title II, Part A, Teacher/Principal Train/Recruit	43,033.00	43,033.00	0.00
150 One Class at a Time	250.00	250.00	0.00
315 Title I Improving Basic Programs	10,010.68	8,218.18	1,792.50
316 Title I Improving Basic Programs	289,987.00	289,986.76	0.24
329 Jobs for Montana Graduates	5,096.23	5,153.80	-57.57
344 Vo Ed Family & Consumer Science	0.00	2,982.98	-2,982.98
345 Vo Ed Family & Consumer Science	0.00	94.63	-94.63
346 Vo Ed Family & Consumer Science	5,755.80	0.00	5,755.80
356 Vo Ed Tech Ed/Industrial Arts	5,582.00	101.00	5,481.00
366 Vo Ed Business/Marketing	3,420.00	301.00	3,119.00
715 21st Century Community Learning	2,592.96	0.00	2,592.96
716 Title IV, Part B, 21st Century	122,507.00	122,507.00	0.00
776 IDEA Part B	218,686.00	218,686.00	0.00
796 IDEA Preschool	8,725.00	8,725.00	0.00
826 Vo Ed Carl Perkins Basic Grant	13,001.00	13,001.07	-0.07
898 MEC - K/4 Improvement for Education	1,500.00	1,241.81	258.19
Total	1,535,133.68	1,442,043.48	93,090.20



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,164.94	0.00
1111	District Levy - Real Property	9,553.04	9,152.65
1112	District Levy - Personal Property	64.24	1,335.17
1113	District Levy - Heavy Motor Vehicles	0.00	6.28
1114	District Levy - Pers Prop/Mobile Homes	109.93	220.41
1190	Penalties and Interest on Taxes	58.08	36.98
1510	Interest Earnings	68.92	84.80
3445	State Combined Fund School Block Grant	7,100.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,119.15</u>	<u>10,836.29</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	5,165.25	5,363.20
			2XX Personal Services - Employee Benefits	376.78	664.27
			3XX Purchased Professional and Technical Services	7,821.00	1,996.00
			5XX Other Purchased Services	237.99	0.00
			6XX Supplies and Materials	616.67	438.87
21XX Support Services - Students					
			1XX Personal Services - Salaries	2,357.50	2,980.25
			2XX Personal Services - Employee Benefits	282.66	501.20
			3XX Purchased Professional and Technical Services	0.00	3,888.00
			5XX Other Purchased Services	2,982.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,839.85</u>	<u>15,831.79</u>



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					17,236.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,836.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,831.79	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,241.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2015 Value	2016 Value
	1311 Driver's Education Fees		29,442.75	21,997.50
	1510 Interest Earnings		67.25	153.10
	3260 State Driver's Education Reimbursement		12,482.62	8,452.35
	6100 Material Prior Period Revenue Adjustments		0.00	-0.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			41,992.62	30,602.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries		28,083.78	22,064.54
			2XX Personal Services - Employee Benefits		169.20	247.41
			5XX Other Purchased Services		650.00	1,008.58
			6XX Supplies and Materials		1,858.62	979.37
			7XX Property and Equipment Acquisition		0.00	15,500.00
	221X Improvement of Instruction Services					
			5XX Other Purchased Services		596.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					31,358.18	39,799.90

Schedule Of Changes Worksheet					Fund Code 18	
Beginning Fund Balance					39,185.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,602.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,799.90	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,987.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		25.88	101.07
	5300 Operating Transfers from Other Funds		20,334.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			20,360.61	101.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,260.42	0.00
			2XX Personal Services - Employee Benefits	7.07	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	616.79	470.75
			2XX Personal Services - Employee Benefits	3.46	2.86
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	4,969.08	0.00
			2XX Personal Services - Employee Benefits	181.52	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	696.90	1,356.22
			2XX Personal Services - Employee Benefits	48.44	67.96
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	664.22	0.00
			2XX Personal Services - Employee Benefits	3.73	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	657.21	0.00
			2XX Personal Services - Employee Benefits	45.68	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	395.85
			2XX Personal Services - Employee Benefits	0.00	2.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,154.52	2,296.05



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Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					25,018.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,296.05	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,823.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28	
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		3,996.87	0.00
	1111 District Levy - Real Property		30,036.02	29,541.84
	1112 District Levy - Personal Property		187.95	4,452.94
	1113 District Levy - Heavy Motor Vehicles		0.00	20.27
	1114 District Levy - Pers Prop/Mobile Homes		416.83	699.57
	1190 Penalties and Interest on Taxes		186.19	134.37
	1510 Interest Earnings		53.13	26.60
	1900 Other Revenue from Local Sources		0.00	75.00
	3281 State Technology Aid		8,147.95	8,084.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			43,024.94	43,034.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	258X Admin. Tech. - Technology Coordinator				
		6XX Supplies and Materials		50,354.30	34,525.21
		7XX Property and Equipment Acquisition		0.00	5,130.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				50,354.30	39,655.21

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						17,577.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,034.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,655.21 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	13,910.00	(4b)	-13,910.00
Ending Fund Balance (1 + 2 - 3 + 4)						7,046.96 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	249.89	681.25
1900	Other Revenue from Local Sources	452.30	0.00
1910	Rentals	335.00	240.00
3445	State Combined Fund School Block Grant	75,987.98	83,087.98
3447	SB96 Combined Block Grant Reimbursement	10,739.71	0.00
5200	Sale or Compensation for Loss of Assets	1,724.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		89,489.71	84,009.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
		4XX	Purchased Property Services	4,760.00	0.00
		8XX	Other Expenditures	2,517.80	0.00
4XXX Facilities Acquisition and Construction Services					
		7XX	Property and Equipment Acquisition	3,880.00	47,666.03
280 Special Education - Local and State					
1XXX Instruction					
		1XX	Personal Services - Salaries	0.00	14,460.00
		3XX	Purchased Professional and Technical Services	0.00	85.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,157.80	62,211.34

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	148,937.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,009.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,211.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	32,542.03	
Less Last Year	0.00	(4b)
	32,542.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	203,277.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	135,877.31	0.00
1111	District Levy - Real Property	1,016,464.63	1,047,817.81
1112	District Levy - Personal Property	5,701.85	156,997.78
1113	District Levy - Heavy Motor Vehicles	0.00	720.21
1114	District Levy - Pers Prop/Mobile Homes	12,996.45	24,180.82
1190	Penalties and Interest on Taxes	5,912.03	4,712.36
1510	Interest Earnings	1,508.37	2,423.76
3120	State Guaranteed Tax Base Aid	172,780.20	110,155.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,351,240.84	1,347,008.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			830 Special Assessments	990.58	1,054.14
			840 Principal On Debt	920,000.00	950,000.00
			850 Interest on Debt	476,456.25	448,162.50
			860 Agent Fees/Issuance Costs	600.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,398,046.83	1,399,816.64

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	157,809.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,347,008.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,399,816.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	105,001.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.53	19.32
	5200 Sale or Compensation for Loss of Assets	0.00	852,022.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4.53</u>	<u>852,041.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	7,282.09
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	26.61
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	150.77
			5XX Other Purchased Services	0.00	264.60
			6XX Supplies and Materials	0.00	3,691.83
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	5,424.62
			4XX Purchased Property Services	0.00	23,867.68
			5XX Other Purchased Services	0.00	482,428.50
			6XX Supplies and Materials	0.00	11,946.34
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	309,518.83
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	0.00	218.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>844,820.71</u>



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Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance						27.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						852,041.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						844,820.71 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	66,997.00	Less Last Year	0.00	(4b)		66,997.00
						66,997.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						74,245.48 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2015 Value	2016 Value
	1112 District Levy - Personal Property		46.96	0.00
	1190 Penalties and Interest on Taxes		13.96	0.00
	1510 Interest Earnings		19.12	95.92
	5400 Proceeds from Long-Term Liabilities		0.00	234,396.48
	6100 Material Prior Period Revenue Adjustments		0.00	4,093.00
450	SB 348 School Safety			
	5301 School Safety and Security Transfer		60,000.00	0.00
452	SB 213 School Safety			
	5301 School Safety and Security Transfer		0.00	50,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>60,080.04</u>	<u>288,585.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value
450	SB 348 School Safety				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	1,000.00
			6XX Supplies and Materials	9,849.05	4,692.83
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	44,076.30	0.00
452	SB 213 School Safety				
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	30,315.23
912	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	560.00
			4XX Purchased Property Services	0.00	40,452.33
			6XX Supplies and Materials	0.00	2,571.05
			7XX Property and Equipment Acquisition	0.00	62,309.70
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	134,435.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>53,925.35</u>	<u>276,336.14</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						35,666.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						288,585.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						276,336.14 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	207,854.08	Less Last Year	15,909.39	(4b)		191,944.69
						191,944.69 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						239,860.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	211.12	165.64
1520	Dividends on Investments	3,840.73	2,492.61
1530	Net Increase (Decrease) in the Fair Value of Investments	2,725.98	9,097.02
1900	Other Revenue from Local Sources	1,569,360.86	1,737,782.59
6100	Material Prior Period Revenue Adjustments	1,773.86	42,065.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,577,912.55	1,791,603.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
920 Enterprise or Internal Service Programs					
32XX Enterprise Services					
			2XX Personal Services - Employee Benefits	1,266,570.84	1,609,004.33
			3XX Purchased Professional and Technical Services	254,168.31	318,789.73
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	83,311.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,520,739.15	2,011,105.74

Schedule Of Changes Worksheet Fund Code 78

Beginning Fund Balance					606,378.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,791,603.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,011,105.74	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					386,876.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	92.94	152.34
085	CYR MEMORIAL		
	1920 Contributions/Donations from Private Sources	290.00	550.00
087	Student Council		
	1920 Contributions/Donations from Private Sources	600.00	600.00
108	Ralph & Betty Thisted Education Award to UM		
	1920 Contributions/Donations from Private Sources	0.00	1,000.00
303	Kiwanis Scholarship/AJ Memorial		
	1920 Contributions/Donations from Private Sources	500.00	500.00
307	Key Club Scholarship		
	1920 Contributions/Donations from Private Sources	900.00	500.00
308	Ray White Scholarship		
	1920 Contributions/Donations from Private Sources	500.00	0.00
310	Muralt Scholarship		
	1920 Contributions/Donations from Private Sources	1,000.00	1,000.00
810	Sorrel Springs Scholarship		
	1920 Contributions/Donations from Private Sources	300.00	300.00
897	FEA Scholarship		
	1920 Contributions/Donations from Private Sources	0.00	800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,182.94</u>	<u>5,402.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	317.75	0.00
050	BONDURANT MEMORIAL				
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	500.00	1,000.00
058	Dona Felstet Memorial-HS Art Supplies for Students				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	800.00
085	CYR MEMORIAL				
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	800.00	1,600.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value
087	Student Council				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	300.00	1,200.00
108	Ralph & Betty Thisted Education Award to UM				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	0.00	1,000.00
303	Kiwanis Scholarship/AJ Memorial				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	500.00	1,000.00
307	Key Club Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	2,000.00	1,400.00
308	Ray White Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	500.00	500.00
310	Muralt Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	1,000.00	2,000.00
810	Sorrel Springs Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	300.00	600.00
887	PTSA Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	0.00	300.00
897	FEA Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	0.00	800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,217.75	12,200.00



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Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					41,500.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,402.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,200.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,702.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	199,309.76	216,475.50
	1900 Other Revenue from Local Sources	8.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>199,317.84</u>	<u>216,475.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	196,604.33	202,071.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>196,604.33</u>	<u>202,071.86</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					121,600.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					216,475.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					202,071.86	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,004.22	(5)



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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	20,492.56	21,738.17
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	179,049.95	172,003.40
XX	39X 1XXX 112	Certified Teacher Staff Salaries	221,526.15	242,798.28
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	152,352.00	161,806.13
XX	457 1XXX 112	Certified Teacher Staff Salaries	7,483.00	7,412.64
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,403,270.58	3,424,246.38
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,712.00	36,521.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,011.51	6,552.95
XX	XXX 26XX 41X	Energy Utility Services	358,160.97	292,040.76
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	27,381.57	3,339.40
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	61,091.30	310,549.93
XX	XXX 4XXX 73X	Major Equipment-New	11,566.29	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	27,379.20	235,148.83
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	2,380.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	187,941.60
b. Related Services Block Grant Entitlement	62,647.20
c. Total Entitlements Subject to Reversion	250,588.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	333,283.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	725,463.83
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	280,408.72	83,273.09	0.00	0.00	0.00
280	1XXX	2XX	67,990.72	10,280.48	0.00	0.00	0.00
280	1XXX	3XX	4,950.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	858.33	0.00	0.00	0.00	0.00
280	1XXX	6XX	20,630.65	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	193,185.25	3,920.17	0.00	0.00	0.00
280	21XX	2XX	22,042.62	2,835.64	0.00	0.00	0.00
280	21XX	3XX	27,466.50	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	41.35	0.00	0.00	0.00	0.00
280	21XX	6XX	5,505.25	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	1,746.36	0.00	0.00	0.00	0.00
280	221X	6XX	328.70	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			625,154.45	100,309.38	0.00	0.00	0.00

725,463.83

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*



Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	590,662.00	0.00	0.00	0.00	590,662.00
Land Improvements	956,294.00	7,244.00	14,963.00	0.00	978,501.00
Buildings	27,705,660.00	0.00	300,541.00	16,450.00	27,989,751.00
Machinery and Equipment	2,851,532.00	0.00	261,445.00	135,700.00	2,977,277.00
Construction in Progress	0.00	0.00	307,994.00	0.00	307,994.00
Totals at Historical Cost	32,104,148.00	7,244.00	884,943.00	152,150.00	32,844,185.00
Depreciation					
Improvement Accum	499,819.00	0.00	40,119.00	0.00	539,938.00
Building Accum	7,149,395.00	0.00	576,622.00	13,160.00	7,712,857.00
Machinery and Equipment Accum	2,048,663.00	0.00	169,668.00	135,700.00	2,082,631.00
Total Accumulated Depreciation	9,697,877.00	0.00	786,409.00	148,860.00	10,335,426.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	22,406,271.00	7,244.00	98,534.00	3,290.00	22,508,759.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	568,966.00	0.00	0.00
School Administration (24XX)	22,694.00	0.00	0.00
Operations and Maintenance (26XX)	20,219.00	0.00	0.00
Transportation (27XX)	119,179.00	0.00	0.00
Food Service (31XX)	11,920.00	0.00	0.00
Extracurricular (34XX, 35XX)	43,431.00	0.00	0.00
Total Depreciation for FY2016	786,409.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	662,039.00	0.00	0.00	10,831.88	651,207.12	651,207.12	0.00
Other Post Employment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	662,039.00	0.00	0.00	10,831.88	651,207.12	651,207.12	0.00
Bond(s)							
02/28/2007	2,732,373.00	0.00	212,463.00	0.00	2,519,910.00	219,874.50	2,300,035.50
02/28/2007	2,797,627.00	0.00	217,537.00	0.00	2,580,090.00	225,125.50	2,354,964.50
01/01/2013	3,080,172.13	0.00	194,144.18	0.00	2,886,027.95	199,744.50	2,686,283.45
01/01/2013	1,067,997.13	0.00	67,316.18	0.00	1,000,680.95	69,258.00	931,422.95
01/01/2013	1,093,502.87	0.00	68,923.82	0.00	1,024,579.05	70,912.00	953,667.05
01/01/2013	3,008,327.87	0.00	189,615.82	0.00	2,818,712.05	195,085.50	2,623,626.55
Total Governmental Activity							
Bond Long-Term Liabilities	13,780,000.00	0.00	950,000.00	0.00	12,830,000.00	980,000.00	11,850,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0599-06785672

32 Missoula County

0599 Frenchtown K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,210,910.69	146,901.45	0.00	1,357,812.14
Net Pension - TRS	6,139,230.00	897,432.00	0.00	7,036,662.00